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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
09/195,105	11/18/1998	PAUL A. FRANCISCO	2434.114	3966

23117   7590   12/08/2009
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EXAMINER
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ART UNIT	PAPER NUMBER
3628	

MAIL DATE	DELIVERY MODE
12/08/2009	PAPER

Please find below and/or attached an Office communication concerning this application or proceeding.

The time period for reply, if any, is set in the attached communication.

PTOL-90A (Rev. 04/07)

	Application No.	**Applicant(s)**
Office Action Summary	09/195,105	FRANCISCO ET AL.
	Examiner	**Art Unit**	
	AKIBA K. ROBINSON BOYCE	3628	

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --

Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE <u>3</u> MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.
- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133).
  Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

1)☒ Responsive to communication(s) filed on <u>16 November 2009</u>.

2a)☐ This action is **FINAL**.   2b)☒ This action is non-final.

3)☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

Disposition of Claims

4)☒ Claim(s) <u>1-27</u> is/are pending in the application.

    4a) Of the above claim(s) _____ is/are withdrawn from consideration.

5)☐ Claim(s) _____ is/are allowed.

6)☒ Claim(s) <u>1-27</u> is/are rejected.

7)☐ Claim(s) _____ is/are objected to.

8)☐ Claim(s) _____ are subject to restriction and/or election requirement.

Application Papers

9)☐ The specification is objected to by the Examiner.

10)☐ The drawing(s) filed on _____ is/are: a)☐ accepted or b)☐ objected to by the Examiner.

    Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).

    Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).

11)☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

Priority under 35 U.S.C. § 119

12)☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).

    a)☐ All   b)☐ Some * c)☐ None of:

      1.☐ Certified copies of the priority documents have been received.

      2.☐ Certified copies of the priority documents have been received in Application No. _____.

      3.☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

    * See the attached detailed Office action for a list of the certified copies not received.

Attachment(s)

1)☒ Notice of References Cited (PTO-892)

2)☐ Notice of Draftsperson's Patent Drawing Review (PTO-948)

3)☐ Information Disclosure Statement(s) (PTO/SB/08)
    Paper No(s)/Mail Date _____.

4)☐ Interview Summary (PTO-413)
    Paper No(s)/Mail Date. _____.

5)☐ Notice of Informal Patent Application

6)☐ Other: _____.

DETAILED ACTION

Continued Examination Under 37 CFR 1.114

1.   A request for continued examination under 37 CFR 1.114, including the fee set

forth in 37 CFR 1.17(e), was filed in this application after final rejection. Since this

application is eligible for continued examination under 37 CFR 1.114, and the fee set

forth in 37 CFR 1.17(e) has been timely paid, the finality of the previous Office action

has been withdrawn pursuant to 37 CFR 1.114. Applicant's submission filed on

11/16/09 has been entered.

Status of Claims

2.   Due to communications filed 11/16/09, the following is a non-final office action.

Claims 1, 9 and 17 are amended. Claims 1-27 are pending in this application and are

rejected as follows. The previous rejection has been adjusted to reflect claim

amendments.

Claim Rejections - 35 USC § 103

3.   The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all

obviousness rejections set forth in this Office action:

> (a) A patent may not be obtained though the invention is not identically disclosed or described as
> set forth in section 102 of this title, if the differences between the subject matter sought to be
> patented and the prior art are such that the subject matter as a whole would have been obvious
> at the time the invention was made to a person having ordinary skill in the art to which said
> subject matter pertains. Patentability shall not be negatived by the manner in which the invention
> was made.

4.   Claims 1-24, 26, 27 are rejected under 35 U.S.C. 103(a) as being unpatentable

over Cretzler (US Patent 5,644,724), and further in view of Golden et al (US

5,774,872)9, and further in view of Chong (US 5,335,169).

Cretzler teaches a point-of-sale tax collection system and method where taxes are

remitted and collected in real time at point-of-sale locations where Cretzler's system

does involve at least four entities including: (1) a consumer, (2) a merchant and/or

a retailer, (3) a credit card processing company, and (4) a state agency or a state

authorized entity as shown in the combination of Figs 1A-1C, where the consumer is

represented by the point of sale, and the merchant is also represented by the merchant

point of sale terminal, since in col. 4, lines 16-24, Cretzler shows that a merchant (not

shown) utilizing the point-of-sale terminal, such as the terminal 20A enters sales

transaction data into the microcomputer 24 via the input device 22, and such data

includes the purchase price of the goods and services purchased by a customer (not

shown), and whether the sales transaction is a cash/check transaction or a credit

card/debit card transaction, the credit card processing company is represented by the

merchant/service bank No. 1-N, and the state agency or state authorized entity is

represented by the taxing authority No. 1-N, while Golden et al teaches an automated

transaction tax reporting/collection system which includes individual point of **sale**

terminals disposed at each remote vendor location.

As per claim 1, Cretzler discloses:

at least one tax register located at a location of a merchant or retailer, said at least one

tax register adapted to process data for a consumer sales transaction at the merchant

or retailer location and...(Col. 4, lines 16-19)...compute use tax data for the transaction

to be indicated to an appropriate state agency based upon at least one of a location of

the

consumer and a location where the purchased goods are to be shipped

...(Col. 4, lines 25-26, Col. 6, lines 16-18, and the abstract shows remittance of

taxes in real time at point-of-sale locations, thereby suggesting that the use tax is based

on the location of the consumer since the consumer initiates a transaction at the point-

of-sale location)...said at least one tax register forwarding said use tax data to at least

one of the state agency and a credit card processing company for processing wherein a

transaction number associated with the transaction is provided by said at least one tax

register to the consumer, and said transaction data includes at least an amount of

money received by the merchant or retailer from the consumer for the goods ...(Col. 6,

lines 19-31, where the credit card company of the present invention is analogous to the

service bank of Cretzler, also shows that total amount of transaction including the

amount of taxes is included in an invoice, sent to merchant bank, where the tax

information is then accumulated and sent to the tax authorities as shown in col. 7, lines

14-20);

A computer system including at least a first computer and disposed at the state

agency, said first computer adapted to receive and store use tax data forwarded from

one of the store credit card processing company and the merchant or retailer location;

and...(col. 10, lines 28-29);

a first communication link permitting the connection of connecting at least one of

(I) the said at least one tax register at the merchant or retailer location and (ii) the credit

card processing company, said computer system at the state agency, said first

communication link for permitting said at least one tax register or the credit card

processing company to said computer system at the state agency said first

communication link for permitting said at least one tax register or the credit card

processing company to forward said use tax data to said first computer and

said first memory so that said use tax data from the merchant or retailer is automatically

forwarded to the state agency and stored in the said first memory in order to help

enforce tax laws and prevent at least one

of the consumer and the merchant or retailer from

avoiding payment of a use tax; (Col. 3, lines 32-41, Col. 10, lines 30-33 and see Figs

1A-1C).

A second communication link permitting the consumer to connect with said computer

system at the state agency, said second communication link enabling the consumer to

input said transaction number to said computer system (Col. 2, lines 24-36, shows tax

identification number is used to identify the merchant for which store sales tax collection

information from the daily transactions of the identified merchant is received, stored,

and for which the sums are wire transferred to a tax authority bank, where they are

received and processed, and also see Figs 1A-1C).

It would have been obvious to one of ordinary skill in the art at the time of the applicant's invention for the transaction data to include a transaction number, the transaction number enabling the consumer to confirm with the state agency whether the transaction associated with said transaction number has been properly reported, with the motivation of showing that the tax data was completely processed at the state agency.

Cretzler does not specifically disclose the following,

A corresponding first memory

However a corresponding first memory is obvious with Cretzler's system because the tax information is already stored (See Col. 10, lines 16-18), therefore the computer must have a memory if it receives information that is already stored.

It would have been obvious to one of ordinary skill in the art at the time of the applicant's invention to incorporate a memory with the motivation of having means to store transaction and use tax data.

Cretzler does not specifically disclose the following:

A first computer…disposed at the state agency, the first computer and memory for receiving and storing the forwarded transaction data and use tax data…/Permitting the tax register or credit card processing company to forward the transaction data and use tax data…to said first computer…so that the transaction data and tax data is automatically forwarded to the state agency, but does disclose that that the transaction data (including the amount of the transaction) is stored by a microcomputer after the user has received payment for the transaction in Col. 6, lines 56-58, and that both the transaction data (including the amount of the transaction) and the tax data are then transferred from the point of sale to the merchant or service bank (See Col. 6, lines 57-59 w/ Col. 6, line 65-Col. 7, line 6), and also teaches that the tax data (which is already

associated with the transaction data, see col. 6, lines 16-18) is extracted from the transaction data by the merchant/service bank and transmitted to the tax authority, thereby suggesting having the transaction data sent to the tax authorities without implementing the added step of extracting the tax data from the transaction data, and making the above limitation obvious.

However, Golden et al discloses:

A first computer…disposed at the state agency, the first computer and memory for receiving and storing the forwarded transaction data and use tax data…/Permitting the tax register or credit card processing company to forward the transaction data and use tax data…to said first computer…so that the transaction data and tax data is automatically forwarded to the state agency, (Col. 7, lines 22-42, shows that both the amount of the sales transaction, and the tax due on the transaction are stored in a consolidated file, which is then analyzed by central computer and stored in a state sales tax data file, which is then used to generate appropriate reports to send to the state governmental taxing authority). Golden et al discloses this limitation in an analogous art for the purpose of showing that both the transaction data and tax data are sent to the governmental taxing authority.

It would have been obvious to one of ordinary skill in the art at the time of the art to transfer both transaction data and use tax data with the motivation of transmitting all data stored in a file, which is intended to be sent to taxing authorities.

Cretzler also does not specifically disclose said second communication link enabling the consumer to input said transaction number to said computer system to receive confirmation from the state agency whether the transaction associated with said transaction number has been properly reported, however, in col. 2, lines 24-36 shows wire transactions, where confirmation of receipt of payment is always done for these

types of transactions, and also since the tax data [including sums of the tax data] is stored under the merchants tax identification number, this suggests that the sums wired can be confirmed by a consumer through access of the tax identification number and in col. 4, lines 44-47 shows a receipt or statement attesting to the purchase price and the additional sums allocated to taxes.

However, Golden discloses the printing of an official customer receipt reflecting both the transaction and the tax, and including special coding indicating it is an official tax receipt, where a legal mechanism is enforced including a system for receiving consumer reports of failure to receive an official tax receipt for a transaction, and thus, the official receipt 24 can provide another level of compliance and ensure that merchants and their employees will not circumvent the system by failing to enter the appropriate information therein in col. 7, line 52-col. 8, line 11, where in this case, it is obvious that some type of code on the receipt must be entered into the system in order to gain information about the tax information related to a particular transaction in order to enforce compliance. It therefore would be obvious to combine the teachings of Cretzler and Golden to disclose receiving confirmation of proper reporting with the motivation of having documentation to prove that the correct information was reported to the agency.

Neither Cretzler nor Golden disclose a transaction number associated with and identifying the transaction, however, Chong, in Col. 7, lines 45-61, discloses that the tracking and reporting of sales and tax amounts by state, taxing authority, and sales type (general ledger revenue account name) is accomplished automatically by creating support files indexing each customer identification number to customer identification data, state location, tax type, and tax rate, and assigning each sales type code to sales type name and report column, and that through this organization, the user of the system

need only enter a customer identification number, sales type code, and sales amount to

automatically a complete sales record, and to track and report each sales record under

the appropriate designations of the sales tax report. Also, in col. 4, lines 37-42 it is

shown that the transaction (sales) type maintenance module 35 is used to assign a

sales type code to each one of a plurality of sales types, where these maintenance

modules generate the support files which are stored and later used for tracking sales

transactions entered and for sales tax reporting. It therefore would be obvious to

combine the teachings of Cretzler, Golden, and Chong to disclose a transaction number

associated with and identifying the transaction.

It would have been obvious to one of ordinary skill in the art at the time of the

applicant's invention to disclose a transaction number associated with and identifying

the transaction with the motivation of showing the use of an identifier associated with

tax information to retrieve tax records.

As per claim 2, Cretzler discloses:

wherein said at least one tax register is adapted to process data for the

consumer sales transaction where the consumer purchases the goods with one of a

credit card, (Abstract, lines 8-12).

As per claims 3, 11, Cretzler fails to disclose wherein said first communication

link is one of a digital packet/packet switched digital data network, but does disclose

transmission over telephone lines as shown in Fig. 1, (16).

However, Golden et al discloses:

wherein said first communication link is one of a digital packet/packet switched

digital data network, (Col. 2, lines 37-39, shows digital transmission). Golden et al

discloses this limitation in an analogous art for the purpose of showing that tax data can

be digitally transmitted over telephone lines, which is commonly done in packets of data.

It would have been obvious to one of ordinary skill in the art at the time of the invention to utilize a digital packet switched network or a satellite network for a communications network because these type of networks are the most common and up-to-date resources for facilitating electronic communications. They allow fast, effective communication across wide area networks and vast geographical locations.

As per claims 4, 13, Cretzler discloses:

Further including at the merchant or retailer location means for accessing the credit card processing company in response to the transaction/further comprising means for charging a credit card of the consumer for purchasing the goods and the use tax due thereon, (Col. 4, lines 37-41, and Col. 5, line 61-Col. 6, line 5);

The following is obvious with Cretzler because since the consumer is utilizing his or her credit card to carry out the transaction, he or she would therefore like the charges to occur on that transaction medium. In addition, Cretzler teaches that the service bank of the customer (analogous to the credit card company) sends an approval authorization for credit and debit transactions. In conventional systems, this approval implies charging the consumer's credit card for the transaction:

So that the credit card processing company automatically charges a credit card of the consumer with both a sales price of the purchased goods and the use tax based upon the location where the consumer requests that the purchased goods be shipped/means for charging a credit card...

As per claim 5, Cretzler discloses:

further including means for allowing the credit card processing company to forward the use tax charge to the consumer to the state agency wherein the use tax, where appropriate, is automatically charged to the consumer, and where the use tax includes a sales tax, (Col. 4, lines 37-53, with col. 10, lines 35-41, Col. 5, line 61-Col. 6, line 5).

As per claim 6, Cretzler fails to teach the following, but does disclose the creation of an invoice related to tax information in col. 7, lines 14-20.

However Golden, et al discloses:

further including means for issuing a tax stamp receipt to the consumer...(Abstract, lines 17-19). Golden, et al discloses this limitation in an analogous art for the purpose of showing that taxes are officially recorded.

It would have been obvious to one of ordinary skill in the art to include means for issuing a tax stamp receipt to a consumer in order to provide some type of evidence that the consumer actually paid what her or she owes.

As per claims 7, 9, Cretzler discloses:

Further including a connection to a network to provide for the connection of the merchant or retailer location to the location of the consumer, said network for allowing the consumer to purchase the goods from the merchant or retailer via said network/said network adapted to enable the consumer to purchase goods over said network from a merchant or a retailer, (Col. 4, lines 16-24);

at least one of a first computer and a register located at location of the merchant or retailer, said at least one of a first computer and a register adapted to process consumer sales transaction data at the merchant or retailer location, (Col. 4, lines 16-28, col. 9, lines 35-40) and forward use tax data and transaction data for a transaction to at least one of a state authorized agency and a credit card processing company

wherein a transaction number associated with the transaction is provided by said at least one of a first computer and a register to the consumer, and the transaction data Includes at least an amount of money received or to be received by the merchant or retailer from the consumer for the transaction, (Col. 6, lines 19-31, where the credit card processing company of the present invention is analogous to the service bank of Cretzler, also shows that total amount of transaction including the amount of taxes is included in an invoice, sent to merchant bank, where the tax information is then accumulated and sent to the tax authorities as shown in col. 7, lines 14-20);

a computer system including at least a second computer and a corresponding memory disposed at the state authorized entity, said second computer and said corresponding memory adapted to receive and store the use tax data forwarded from one of the credit card processing company and the merchant or retailer location; and...(Col. 10, lines 28-29);

a first communication link permitting the connection of connecting at least one of (I)said at least one of a the first computer and a register at the merchant or retailer location and (ii) the credit card processing company, to said second computer and said corresponding memory at the state authorized agency, said first communication link for permitting said at least one of a first computer and a register, or credit card processing company to forward the use tax data to said second computer and said corresponding memory, wherein the use tax data from the merchant or retailer is automatically forwarded to the state authorized entity and stored in said corresponding memory in order to help enforce tax laws and prevent at least one of the consumer and the merchant or retailer from avoiding payment of a use tax, (Col. 3, lines 32-41, Col. 10, lines 30-33).

The following is obvious with Cretzler's system because in Cretzler, the tax information is already stored (See Col. 10, lines 16-18), therefore the computer must have a memory if it is supposed to receive information that is already stored. In addition, it is essential that a computer have a memory in order to maintain data for various communication applications:

corresponding memory...

It would have been obvious to one of ordinary skill in the art at the time of the applicant's invention to incorporate a memory with the motivation of having means to store transaction and use tax data., (Col. 2, lines 24-36, shows tax identification number is used to identify the merchant for which store sales tax collection information from the daily transactions of the identified merchant is received, stored, and for which the sums are wire transferred to a tax authority bank, where they are received and processed, and in this case, it is obvious to confirm that a wire transfer is completed since for wire transactions, confirmation of receipt of payment is always done, and also since the tax data [including sums of the tax data] is stored under the merchants tax identification number, this suggests that the sums wired can be confirmed through access of the tax identification number).

It would have been obvious to one of ordinary skill in the art at the time of the applicant's invention for the transaction data to include a transaction number, the transaction number enabling the consumer to confirm with the state agency whether the transaction has been properly reported, with the motivation of showing that the tax data was completely processed at the state agency.

Cretzler's fails to disclose a digital data network, but does disclose transmission through a telephone line as shown in Fig. 1, (16), where it is common to transmit data digitally.

However Golden et al discloses: a digital data network, (Col. 2, lines 37-39, shows digital transmission). Golden et al discloses this limitation in an analogous art for the purpose of showing that tax data can be digitally transmitted over telephone lines, which is commonly done by way of a data network.

It would have been obvious to one of ordinary skill in the art at the time of the invention to utilize a digital data network for a communications network because this type of network is the most common and up-to-date resource for facilitating electronic communications, and allows fast, effective communication across wide area networks and vast geographical locations.

Cretzler fails to disclose at least a second computer and corresponding memory disposed at the state authorized entity, the second computer and memory for receiving and storing forwarded use tax data and transaction data…/Permitting the first computer or register, or the credit card processing company to forward the use tax data and transaction data…to said second computer and memory, but does disclose that the transaction data (including the amount of the transaction) is transferred from the point of sale to the merchant or service bank (See Col. 6, lines 57-59 w/ Col. 6, line 65-Col. 7, line 65-Col. 7, line 6), and also teaches that the tax data (which is already associated with the transaction data, see col. 6, lines 16-18) is extracted from the transaction data by the merchant/service bank and transmitted to the tax authority, thereby making it obvious to just have the transaction data sent to the tax authorities without implementing the added step of extracting the tax data from the transaction data.

However, Golden et al discloses:

At least a second computer and corresponding memory disposed at the state authorized entity, the second computer and memory adapted to receive and store forwarded…transaction data…/Permitting the first computer or register, or the credit card processing company to forward the…transaction data…to said second computer and memory…(Col. 7, lines 22-42, shows that both the amount of the sales transaction, and the tax due on the transaction are stored in a consolidated file, which is then analyzed by central computer and stored in a state sales tax data file, which is then used to generate appropriate reports to send to the state governmental taxing authority). Golden et al discloses this limitation in an analogous art for the purpose of showing that both the transaction data and tax data are sent to the governmental taxing authority.

It would have been obvious to one of ordinary skill in the art at the time of the art to transfer both transaction data and use tax data with the motivation of transmitting all data stored in a file, which is intended to be sent to taxing authorities.

Cretzler fails to disclose wherein a transaction number associated with the transaction is provided by said at least one of a first computer and a register to the consumer/Second communication link permitting the consumer to connect with said computer system at the state authorized entity, said second communication link enabling the consumer to input said transaction number to said computer system and receive confirmation from the state authorized whether the transaction associated with said transaction number has been properly reported, however, in col. 2, lines 24-36 shows wire transactions, where confirmation of receipt of payment is always done for these types of transactions, and also since the tax data [including sums of the tax data] is stored under the merchants tax identification number, this suggests that the sums wired can be confirmed by a consumer through access of

the tax identification number and in col. 4, lines 44-47 shows a receipt or statement attesting to the purchase price and the additional sums allocated to taxes.

However, Golden discloses the printing of an official customer receipt reflecting both the transaction and the tax, and including special coding indicating it is an official tax receipt, where a legal mechanism is enforced including a system for receiving consumer reports of failure to receive an official tax receipt for a transaction, and thus, the official receipt 24 can provide another level of compliance and ensure that merchants and their employees will not circumvent the system by failing to enter the appropriate information therein in col. 7, line 52-col. 8, line 11, where in this case, it is obvious that some type of code on the receipt must be entered into the system in order to gain information about the tax information related to a particular transaction in order to enforce compliance. It therefore would be obvious to combine the teachings of Cretzler and Golden to disclose the above limitations with the motivation of having documentation to prove that the correct information was reported to the agency.

Neither Cretzler nor Golden disclose a transaction number associated with and identifying the transaction, however, Chong, in Col. 7, lines 45-61, discloses that the tracking and reporting of sales and tax amounts by state, taxing authority, and sales type (general ledger revenue account name) is accomplished automatically by creating support files indexing each customer identification number to customer identification data, state location, tax type, and tax rate, and assigning each sales type code to sales type name and report column, and that through this organization, the user of the system need only enter a customer identification number, sales type code, and sales amount to automatically a complete sales record, and to track and report each sales record under the appropriate designations of the sales tax report. Also, in col. 4, lines 37-42 it is shown that the transaction (sales) type maintenance module 35 is used to assign a

sales type code to each one of a plurality of sales types, where these maintenance modules generate the support files which are stored and later used for tracking sales transactions entered and for sales tax reporting. It therefore would be obvious to combine the teachings of Cretzler, Golden, and Chong to disclose a transaction number associated with and identifying the transaction.

It would have been obvious to one of ordinary skill in the art at the time of the applicant's invention to disclose a transaction number associated with and identifying the transaction with the motivation of showing the use of an identifier associated with tax information to retrieve tax records.

As per claim 8, Cretzler discloses:

wherein said first communication link includes the use of at least one of a telephone line...(Fig. 1, (16)).

As per claim 10, Cretzler discloses:

wherein said at least one of a first computer or a register computes the use tax data...(Col. 4, lines 16-28, col. 9, lines 35-40).

As per claim 12, Cretzler fails to teach wherein the state authorized entity is a State Treasury or a taxing authority, but does disclose taxing authorities in Col. 3, lines 32-41.

However, Golden et al discloses:

wherein the state authorized entity is a State Treasury or a taxing authority, (col. 2, lines 29-30). Golden et al discloses this limitation in an analogous art for the purpose of showing that taxable transactions can be automatically reported to the State Treasury.

It would have been obvious to one of ordinary skill in the art for the state authorized entity to be the State Treasury because the State Treasury is one of the most popular and well known entities which collects taxes from both people and businesses. The state treasury is an essential part of the economic makeup of the country and in order to continue functionality is required to collect taxes.

As per claim 14, Cretzler discloses:

Wherein said at least one tax register comprises a PC-based point-of-sale system including a keyboard, a credit card reader, a bar code reader and a receipt printer…(Abstract, line 3 and Col. 6, lines 23-28, [card reader, keypad]).

As per claim 15, Cretzler discloses:

Wherein the said at least one tax register comprises a declining register, (Col. 6, lines 29-35, where the system causes a message "Declined" to be displayed and declines the current transaction).

As per claim 16, Cretzler discloses:

Further comprising at the merchant or retailer means for causing each of: (a) summaries of transactions to be provided, (col. 8,lines 4-12, summary report); (b) a summary list of the transactions to be provided, (col. 8, lines 4-12 (wire transfer of all the sums collected from merchants); and (c) a checking account of the merchant or retailer to be charged so that money is taken from the checking account of the merchant or retailer based on said transaction data and said use tax data forwarded to said first computer and said first memory, (col. 5,lines 1-11, w/ col. 5, lines 55-61, account of merchant).

As per claim 17, discloses:

A tax register located at a location of a retailer, said tax register adapted to process data for a consumer sales transaction at the retailer ,(Col. 4, lines 16-19), and compute use

tax data for the transaction to be provided to an appropriate state agency based upon at

least one of a location of the consumer and the location where purchased goods are to

be shipped, (Col.. 4, lines 25-26, Col. 6, lines 16-18), said tax register forwarding said

use tax data to at least one of the state agency and a credit card processing company

for processing, wherein a transaction number associated with the transaction is

provided by said tax register to the consumer, and said transaction data includes at

least an amount of money received by the retailer from the consumer for the purchased

goods, (Col. 6, lines 19-67, where the credit card company of the present invention is

analogous to the service bank of Cretzler, also shows that total amount of transaction

including the amount of taxes is included in an invoice, sent to merchant bank, where

the tax information is then accumulated and sent to the tax authorities as shown in col.

7, lines 14-20);

        A computer system at the state agency including at least a first computer…,said

first computer adapted to receive and store said transaction data and use tax data

forwarded from one of the credit card processing company and the retailer, (col. 10,

lines 28-29);

        a first communication link permitting the connection of at least one of (i) said tax

register at the location of the retailer and (ii) the credit card processing company, to said

first computer and said first memory, said first communication link for permitting said tax

register or credit card processing company to forward said use tax data to said first

computer and said first memory so that said use tax data from the retailer is

automatically forwarded to and stored in said first memory in order to help enforce tax

laws and prevent at least one of the consumer and the retailer from avoiding the

payment of use tax, (Col. 3, lines 32-41, Col. 10, lines 30-33); and

      means for causing at the retailer: (a) summaries of transactions to be provided,

(col. 8,lines 4-12, summary report)

  (b) a summary list of the transactions to be provided, (col. 8, lines 4-12 (wire transfer

of all the sums collected from merchants); (c) a checking account of the retailer to be

charged so that money is taken from the checking account of the retailer based on said

transaction data and said use tax data forwarded to said first computer and said first

memory, (col. 5,lines 1-11, w/ col. 5, lines 55-61, account of merchant);

      Cretzler does not specifically disclose the following,

      Corresponding first memory

      However a corresponding first memory is obvious with Cretzler's system because

the tax information is already stored (See Col. 10, lines 16-18), therefore the computer

must have a memory if it receives information that is already stored.

      It would have been obvious to one of ordinary skill in the art at the time of the

applicant's invention to incorporate a memory with the motivation of having means to

store transaction and use tax data, (Col. 2, lines 24-36, shows tax identification number

is used to identify the merchant for which store sales tax collection information from the

daily transactions of the identified merchant is received, stored, and for which the sums

are wire transferred to a tax authority bank, where they are received and processed,

and in this case, it is obvious to confirm that a wire transfer is completed since for wire

transactions, confirmation of receipt of payment is always done, and also since the tax

data [including sums of the tax data] is stored under the merchants tax identification

number, this suggests that the sums wired can be confirmed through access of the tax

identification number).

It would have been obvious to one of ordinary skill in the art at the time of the applicant's

invention to confirm with the state agency whether the transaction has been properly

reported, with the motivation of showing that the tax data was completely processed at

the state agency.

      Cretzler does not specifically disclose the following,

Forwarding the transaction data and use tax data to said first computer so that the

transaction data and tax data from the retailer is automatically forwarded to and stored

in the first memory in order to help enforce tax laws and prevent consumers or

merchants from avoiding the payment of use tax, but does disclose taxing authorities in

Col. 3, lines 32-41.

      However, Golden et al discloses this feature: (Col. 7, lines 22-42, shows that

both the amount of the sales transaction, and the tax due on the transaction are stored

in a consolidated file, which is then analyzed by central computer and stored in a state

sales tax data file, which is then used to generate appropriate reports to send to the

state governmental taxing authority). Golden et al discloses this limitation in an

analogous art for the purpose of showing that both the transaction data and tax data are

sent to the governmental taxing authority.

      It would have been obvious to one of ordinary skill in the art at the time of the art

to transfer both transaction data and use tax data with the motivation of transmitting all

data stored in a file, which is intended to be sent to taxing authorities.

      Cretzler does not specifically disclose wherein a transaction number associated

with the transaction is provided by said tax register to the consumer, or second

communication link permitting, the consumer to connect with said computer

system at the state agency, said second communication link enabling the

consumer to input said transaction number to said computer system and receive
confirmation from the state agency whether the transaction associated with said
transaction number has been properly reported, however, in col. 2, lines 24-36 shows
wire transactions, where confirmation of receipt r of payment is always done for these
types of transactions, and also since the tax data [including sums of the tax data] is
stored under the merchants tax identification number, this suggests that the sums wired
can be confirmed by a consumer through access of the tax identification number and in
col. 4, lines 44-47 shows a receipt or statement attesting to the purchase price and the
additional sums allocated to taxes.

 However, Golden discloses the printing of an official customer receipt reflecting
both the transaction and the tax, and including special coding indicating it is an official
tax receipt, where a legal mechanism is enforced including a system for receiving
consumer reports of failure to receive an official tax receipt for a transaction, and thus,
the official receipt 24 can provide another level of compliance and ensure that
merchants and their employees will not circumvent the system by failing to enter the
appropriate information therein in col. 7, line 52-col. 8, line 11, where in this case, it is
obvious that some type of code on the receipt must be entered into the system in order
to gain information about the tax information related to a particular transaction in order
to enforce compliance. It therefore would be obvious to combine the teachings of
Cretzler and Golden to disclose the above limitations with the motivation of having
documentation to prove that the correct information was reported to the agency.

 Neither Cretzler nor Golden disclose a transaction number associated with and
identifying the transaction, however, Chong, in Col. 7, lines 45-61, discloses that the
tracking and reporting of sales and tax amounts by state, taxing authority, and sales
type (general ledger revenue account name) is accomplished automatically by creating

support files indexing each customer identification number to customer identification

data, state location, tax type, and tax rate, and assigning each sales type code to sales

type name and report column, and that through this organization, the user of the system

need only enter a customer identification number, sales type code, and sales amount to

automatically a complete sales record, and to track and report each sales record under

the appropriate designations of the sales tax report. Also, in col. 4, lines 37-42 it is

shown that the transaction (sales) type maintenance module 35 is used to assign a

sales type code to each one of a plurality of sales types, where these maintenance

modules generate the support files which are stored and later used for tracking sales

transactions entered and for sales tax reporting. It therefore would be obvious to

combine the teachings of Cretzler, Golden, and Chong to disclose a transaction number

associated with and identifying the transaction.

It would have been obvious to one of ordinary skill in the art at the time of the

applicant's invention to disclose a transaction number associated with and identifying

the transaction with the motivation of showing the use of an identifier associated with

tax information to retrieve tax records.

As per claims 18, 24, Cretzler discloses:

wherein said tax register is adapted to process

data for the consumer sales transaction where the consumer purchases the

goods with one of a credit card, a debit card, and any form of electronic

payment/ wherein said at least one of a first computer and a

register is adapted to process data for the consumer sales transaction where the

consumer purchases the goods with one of a credit card, a debit card, and any

form of electronic payment, (ab, lines 8-12 and col. 4, lines 16-24, Cretzler shows goods

and services purchased by a customer (not shown), and whether the sales transaction

is a cash/check transaction or a credit card/debit card transaction)

As per claims 19, 20, 26, Cretzler does not specifically disclose wherein said first

communication link is one of a

digital packet switched network and a satellite network/ further including a digital data

network provided

so as to connect the retailer location to the location of the consumer, said digital

data network for allowing the consumer to purchase the goods from the retailer

via said digital data network/ wherein said first communication link is one of a digital

packet switched network and a satellite network., but does disclose transmission over

telephone lines as shown in Fig. 1, (16).

However, Golden et al discloses:

wherein said first communication link is one of a digital packet/packet switched

digital data network, (Col. 2, lines 37-39, shows digital transmission). Golden et al

discloses this limitation in an analogous art for the purpose of showing that tax data can

be digitally transmitted over telephone lines, which is commonly done in packets of

data.

It would have been obvious to one of ordinary skill in the art at the time of the

invention to utilize a digital packet switched network or a satellite network for a

communications network because these type of networks are the most common and up-

to-date resources for facilitating electronic communications. They allow fast, effective

communication across wide area networks and vast geographical locations.

As per claim 21, 27, Cretzler discloses:

wherein said tax register comprises a PC-based

point-of-sale system including a keyboard, a credit card reader, a bar code

reader, and a receipt printer/, wherein said at least one of a first computer and a

register comprises a PC-based point-of-sale system including a keyboard, a

credit card reader, a bar code reader, and a receipt printer, (Figs 1A-1C).

As per claims 22/23/24, Cretzler discloses:

Cretzler also does not specifically disclose wherein said computer system further

includes a verifying computer connected to said first computer, said first memory, and

said second communication link, said verifying computer adapted to receive the

transaction number from the consumer and send confirmation to the consumer

that the transaction has been properly reported/ wherein said computer

system further includes a verifying computer connected to said first computer,

said first memory, and said second communication link, said verifying computer

adapted to receive the transaction number from the consumer and send

confirmation to the consumer that the transaction has been properly reported/ wherein

said computer system further includes a verifying computer connected to said second

computer, said corresponding memory, and said second communication link, said

verifying computer adapted to receive the transaction number from the consumer and

send confirmation to the consumer that the transaction has been properly reported.

, however, in col. 2, lines 24-36 shows wire transactions, where confirmation of receipt

of payment is always done for these types of transactions, and also since the tax data

[including sums of the tax data] is stored under the merchants tax identification number,

this suggests that the sums wired can be confirmed by a consumer through access of

the tax identification number and in col. 4, lines 44-47 shows a receipt or statement

attesting to the purchase price and the additional sums allocated to taxes.

However, Golden discloses the printing of an official customer receipt reflecting

both the transaction and the tax, and including special coding indicating it is an official

tax receipt, where a legal mechanism is enforced including a system for receiving

consumer reports of failure to receive an official tax receipt for a transaction, and thus,

the official receipt 24 can provide another level of compliance and ensure that

merchants and their employees will not circumvent the system by failing to enter the

appropriate information therein in col. 7, line 52-col. 8, line 11, where in this case, it is

obvious that some type of code on the receipt must be entered into the system in order

to gain information about the tax information related to a particular transaction in order

to enforce compliance. It therefore would be obvious to combine the teachings of

Cretzler and Golden to disclose receiving confirmation of proper reporting with the

motivation of having documentation to prove that the correct information was reported to the agency.

Response to Arguments

5.   Applicant's arguments with respect to claims 1-27 have been considered but are moot in view of the new ground(s) of rejection.

Conclusion

6.   Any inquiry concerning this communication or earlier communications from the examiner should be directed to Akiba K Robinson-Boyce whose telephone number is 571-272-6734. The examiner can normally be reached on Monday-Friday 9am-5:30pm.

     If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, John Hayes can be reached on 571-272-6708. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the
•Patent Application Information Retrieval (PAIR) system, Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see http://pair-direct.uspto.gov. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO

Customer Service Representative or access to the automated information system, call

800-786-9199 (IN USA OR CANADA) or 571-272-1000.

Any inquiry of a general nature or relating to the status of this application or

proceeding should be directed to the receptionist whose telephone number is 703-305-

3900.

A. R. B.
December 2, 2009

/Akiba K Robinson-Boyce/

Primary Examiner, Art Unit 3628